

ALL ELECTION PARTICIPANTS

Relevant details and sources of gifts and loans

Unless otherwise stated, all references to legislation are to the *Local Government Electoral Act 2011* (LGEA). The information in this fact sheet does not replace legislation. If you are concerned about your obligations, you should seek independent legal advice.

Why are relevant details important?

When lodging returns with the ECQ, election participants are required to disclose the relevant details of gifts and loans received. To ensure obligations are met, the election participant must collect all relevant details of the donor when the election participant receives the gift or loan.

Details of gifts and loans must be disclosed to ensure the transfer of funds or property from donors to election participants, before and after elections, is transparent.

What are relevant details?

For all types of entities, the following details are required:

- the value of the gift or loan
- the date the gift or loan was made
- for a loan – the terms of the loan
- if the person making the gift or loan has an interest in a local government matter that is greater than that of other persons in the local government area:
 - that fact; and
 - the nature of the person's interest
- if the gift or loan is made by an entity that is not the source of the gift or loan:
 - that fact; and
 - the relevant details of the entity that is the source of the gift or loan.

Depending on the type of entity that made the gift or loan, the following details are also required:

Type of entity that made the gift or loan	Relevant details
Individual	<ul style="list-style-type: none"> • The individual's name • The individual's address • The individual's occupation • If the individual is employed, has a business, or is otherwise engaged in an industry, the type of business or industry the individual works in.

Version: February 2024

More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.



**Electoral
Commission**
QUEENSLAND

Type of entity that made the gift or loan	Relevant details
Corporation	<ul style="list-style-type: none"> • The corporation's name • The names and addresses of the directors or members of The executive committee of the corporation • If the corporation has a holding company, the names and addresses of the directors or members of the executive committee of the holding company • A description of the type of business the corporation engages in.
Trust fund/foundation	<ul style="list-style-type: none"> • The names and addresses of the trustees of the fund or other persons responsible for the funds of the foundation. • The name or other description of the trust fund or foundation. • If the gift is given, or loan is made, out of a trust account under the instructions of a person who is in substance the giver of the gift or lender, the name and address of the person who gave the instruction.
Unincorporated association (excluding registered industrial organisations)	<ul style="list-style-type: none"> • The association's name • The names and addresses of the members of the association's executive committee (however described).
Registered industrial organisations	<ul style="list-style-type: none"> • The organisation's name • The organisation's address.
If none of the above	<ul style="list-style-type: none"> • The name and address of the entity.

How are relevant details obtained?

When accepting gifts of money, electoral expenditure or loans, the election participant must obtain the relevant details for the gift. The ECQ recommends that these details are taken in writing for record keeping purposes. This is a **dual obligation**: the election participant receiving the gift or loan must collect the information and the donor must give the information.

The ECQ has developed a sample notice which election participants can use to collect relevant details from potential donors before accepting their donation: [Sample notice from donors to recipients](#).

Who is responsible for informing donors and the public?

Election participants are responsible for informing donors that they may also have an obligation to lodge a return with the ECQ. The notice should be given in writing within 7 business days of receiving the gift. A sample notice is available from the ECQ: [Sample notice from recipients to donors](#).

More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.

Election participants are also responsible for informing the public that the participant has disclosure obligations. A sample notice is available from the ECQ: [Sample notice to public](#).

Who is the original source of a gift or loan?

If someone makes a gift or loan to another person for the main purpose of enabling the recipient to make a gift or loan to a candidate or other election participant, the first person is referred to as the 'original source' of the gift or loan.

The relevant details of the original source as well as those of the person who made the gift or loan directly to the election participant, must be disclosed in returns lodged with the ECQ.

What happens if the relevant details are not known?

It is unlawful for a candidate, group of candidates, or third party to receive a gift or loan of \$500 or more unless they know or obtain the relevant details of the gift or loan at the time it is received.

If a person receives a gift or loan without the relevant details, an amount equal to the value may be recovered by the State (i.e., the ECQ). To avoid any doubt about the details of a donor, the ECQ strongly encourages election participants to obtain the relevant details for all gifts and loans, even those less than \$500.

Registered political parties do not have gift and loan disclosure obligations under the LGEA. Agents of registered political parties are obliged to continue to follow the disclosure requirements under the *Electoral Act 1992*.

For further information

This fact sheet mainly refers to part 6 of the LGEA. The Act is available in full at legislation.qld.gov.au. Participants in the electoral process should ensure they understand their obligations under the LGEA.

More information

If you need more information relating to Funding, Disclosure and Compliance, please contact ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.